



17364 U.S.PTO  
031004

COOPER & DUNHAM LLP  
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Date: March 10, 2004  
Atty Docket No. 7217/71823

COMMISSIONER FOR PATENTS  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

With reference to the filing in the United States Patent and Trademark Office of an application for patent in the name(s) of:

Makoto Noda  
Hiroyuki Yamagishi

entitled: ENCODING APPARATUS AND METHOD, RECORDING MEDIUM AND PROGRAM

Small entity status under 37 CFR 1.9(f) is claimed and the amounts shown in parentheses below have been employed.

The following are enclosed:

Specification

20 Claims(s) (including 8 independent claim(s))

Preliminary Amendment

Unsigned Oath or Declaration, Power of Attorney & Petition

28 Sheet(s) of Drawings

Our check for \$ 1,200.00 calculated as follows:

Basic Fee of \$770 (\$385) .....\$ 770.00

Total Claims in excess of 20 at \$18 (\$9) .....\$ 0.00

5 Ind. Claims in excess of 3 at \$86 (\$43) .....\$ 430.00

Fee of \$290 (\$145) for Mult. Dep. Claim.....\$ 0.00

Total Filing Fee .....\$ 1,200.00

Assignment Recording Fee of \$40 .....\$ 0.00

Certified copy of each of the following to substantiate the claim for priority:

<u>Application No.</u>	<u>Filing Date</u>	<u>Country</u>
P2003-079556	March 24, 2003	Japan

17858 U.S.PTO  
10/799693



031004

X Please charge any additional fees required for the filing of this application and any other fees required during the pendency of this application or credit any overpayment to Deposit Account No. 03-3125. A duplicate copy of this letter is enclosed.

Respectfully submitted,

COOPER & DUNHAM LLP

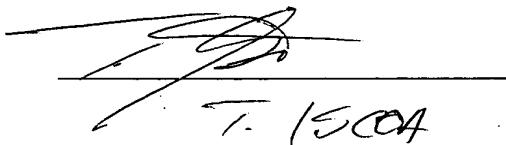
By: Jay H. Maioli  
Jay H. Maioli  
Reg. No. 27,213

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

"Express Mail" Mailing Label No. EL969545832US

Date of Deposit: March 10, 2004

I hereby certify that this Application is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 on the date indicated above and addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, V.A. 22313-1450.



A handwritten signature in black ink, appearing to read "T. J. Scott". The signature is written over a horizontal line.

Applicant Makoto Noda et al.  
(7217) 71823

Title : ENCODING APPARATUS AND METHOD,  
RECORDING MEDIUM AND PROGRAM

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